

(UNAUDITED)
Schedule 1
Yellowstone County, Montana
Net Assets by Component
Last Four Fiscal Years
(accrual basis of accounting)

| | Fiscal year ended June 30, | | | |
|---|----------------------------|----------------------|----------------------|----------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
| Governmental activities | | | | |
| Investment in capital assets, net of related debt | \$ 22,114,187 | \$ 21,388,592 | \$ 20,981,095 | \$ 21,271,858 |
| Restricted net assets for debt service | 640,467 | 792,684 | 541,822 | 570,696 |
| Unrestricted | 19,145,591 | 16,110,650 | 13,515,982 | 12,132,034 |
| Total governmental activities net assets | \$ 41,900,245 | \$ 38,291,926 | \$ 35,038,899 | \$ 33,974,588 |
| Business-type activities | | | | |
| Investment in capital assets, net of related debt | \$ 11,795,975 | \$ 12,276,806 | \$ 12,705,193 | \$ 13,041,174 |
| Unrestricted | 1,400,628 | 1,286,382 | 1,355,890 | 1,807,461 |
| Total business-type activities net assets | \$ 13,196,603 | \$ 13,563,188 | \$ 14,061,083 | \$ 14,848,635 |
| Primary government | | | | |
| Investment in capital assets, net of related debt | \$ 33,910,162 | \$ 33,665,398 | \$ 33,686,288 | \$ 34,313,032 |
| Restricted net assets for debt service | 640,467 | 792,684 | 541,822 | 570,696 |
| Unrestricted | 20,546,219 | 17,397,032 | 14,871,872 | 13,939,495 |
| Total primary government activities net assets | \$ 55,096,848 | \$ 51,855,114 | \$ 49,099,982 | \$ 48,823,223 |

Note: The County began to report accrual information when it implemented GASB Statement #34 in fiscal year 2003.

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Assets
Last Four Fiscal Years
Page 1 of 2
(accrual basis of accounting)

| | Fiscal year ended June 30, | | | |
|---|----------------------------|----------------------|----------------------|----------------------|
| | 2006 | 2005 | 2004 | 2003 |
| Expenses | | | | |
| <u>Governmental activities:</u> | | | | |
| General government | \$ 10,503,566 | \$ 10,907,340 | \$ 10,578,018 | \$ 7,670,379 |
| Public Safety | 19,342,793 | 18,376,544 | 17,582,802 | 17,798,990 |
| Public Works | 5,641,739 | 5,479,634 | 4,920,229 | 5,406,129 |
| Public Health | 2,045,662 | 1,878,717 | 1,716,960 | 688,043 |
| Social and Economic | 1,191,158 | 1,744,917 | 1,335,714 | 1,382,883 |
| Culture and Recreation | 950,266 | 334,760 | 788,460 | 1,176,837 |
| Community Development | 102,905 | 1,441 | 688,573 | 125,896 |
| Conservation of Natural Resources | 594,534 | 102,133 | 264,100 | 211,954 |
| Interest on Long-Term Debt | 274,528 | 305,469 | 311,946 | 348,952 |
| Total governmental activities expenses | 40,647,151 | 39,130,955 | 38,186,802 | 34,810,063 |
| <u>Business-type activities:</u> | | | | |
| Refuse Disposal | 353,421 | 351,469 | 341,273 | 322,946 |
| METRA | 5,346,165 | 5,383,030 | 5,590,955 | 6,047,879 |
| Total business-type activities expenses | 5,699,586 | 5,734,499 | 5,932,228 | 6,370,825 |
| Total primary government activities expenses | \$ 46,346,737 | \$ 44,865,454 | \$ 44,119,030 | \$ 41,180,888 |

Program Revenues

Governmental activities:

| | | | | |
|---|-----------|-----------|-----------|------------|
| <u>Special Assessments</u> | | | | |
| General government | \$0 | \$0 | \$0 | \$ 324,495 |
| Public Works | 458,768 | 1,402,391 | 249,279 | 208,603 |
| Social and Economic | 0 | 0 | 930 | 0 |
| Interest on Long-Term Debt | 0 | 0 | 220,064 | 0 |
| <u>Licenses and permits</u> | | | | |
| General government | 0 | 0 | 0 | 97 |
| Public Safety | 38,655 | 43,567 | 47,441 | 45,137 |
| Public Works | 43,101 | 54,031 | 35,886 | 44,570 |
| <u>Intergovernmental</u> | | | | |
| General government | | | | |
| Public Safety | 1,413,421 | 98,935 | 166,375 | 1,159,475 |
| Public Works | 177,956 | 286,480 | 1,429,560 | 288,137 |
| Public Health | 154,619 | 191,508 | 452,700 | 90,946 |
| Culture and Recreation | 0 | 0 | 0 | 10,000 |
| Conservation of Natural Resources | 0 | 0 | 54,667 | 0 |
| <u>Fines and forfeitures</u> | | | | |
| General government | 623,222 | 649,117 | 658,195 | 660,815 |
| Public Safety | 68,635 | 36,945 | 123,493 | |
| <u>Charges for services</u> | | | | |
| General government | 4,302,456 | 3,874,555 | 3,944,998 | 3,481,231 |
| Public Safety | 4,256,338 | 3,810,803 | 4,071,792 | 3,544,159 |
| Public Works | 247,924 | 423,758 | 335,405 | 408,366 |
| Public Health | 0 | 0 | 0 | 600 |
| Social and Economic | 0 | 0 | 0 | 445 |
| Interest on Long-Term Debt | 0 | 0 | 2,450 | 0 |
| <u>Operating grants and contributions</u> | | | | |
| General government | | | | 65,773 |
| Public Safety | 715,278 | 984,228 | 942,258 | 888,258 |
| Public Works | 51,101 | 209,566 | | 48,219 |
| Social and Economic | 0 | 0 | 25,904 | |
| Culture and Recreation | 45,282 | 35,268 | 14,947 | 10,500 |
| Community Development | 0 | 0 | 0 | 600 |
| Conservation of Natural Resources | 0 | 0 | 63,840 | 59,652 |

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Assets
Last Four Fiscal Years
Page 2 of 2
(accrual basis of accounting)

| | Fiscal year ended June 30, | | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2006 | 2005 | 2004 | 2003 |
| Capital grants and contributions | | | | |
| General government | \$720 | \$0 | \$0 | \$0 |
| Public Safety | 788,268 | 1,271,102 | 34,410 | 597,120 |
| Public Works | 45,836 | 0 | 10,455 | 132,536 |
| Culture and Recreation | 194,257 | 55,934 | 0 | 368,073 |
| Community Development | 329,706 | | 688,573 | 125,296 |
| Conservation of Natural Resources | 0 | 0 | 0 | 42,667 |
| Total governmental activities program revenues | <u>13,957,549</u> | <u>13,430,193</u> | <u>13,575,626</u> | <u>12,607,773</u> |
| Business-type activities: | | | | |
| Special Assessments | | | | |
| Refuse Disposal | 292,318 | 300,927 | 368,226 | 338,277 |
| Intergovernmental | | | | |
| METRA | 0 | 0 | 1,086 | 30,000 |
| Charges for services | | | | |
| METRA | 3,639,749 | 3,791,856 | 3,843,714 | 4,493,547 |
| Total governmental activities program revenues | <u>3,932,067</u> | <u>4,092,783</u> | <u>4,213,026</u> | <u>4,861,824</u> |
| Total primary government program revenues | <u>\$ 17,889,616</u> | <u>\$ 17,522,976</u> | <u>\$ 17,788,652</u> | <u>\$ 17,469,597</u> |
| Net (Expense)/Revenue | | | | |
| Governmental activities | \$ (26,689,602) | \$ (25,700,762) | \$ (24,611,176) | \$ (22,202,290) |
| Business-type activities | (1,767,519) | (1,641,716) | (1,719,202) | (1,509,001) |
| Total primary government net expense | <u>\$ (28,457,121)</u> | <u>\$ (27,342,478)</u> | <u>\$ (26,330,378)</u> | <u>\$ (23,711,291)</u> |
| General Revenues and Other Changes in Net Assets | | | | |
| Governmental activities | | | | |
| Property taxes | \$ 22,808,060 | \$ 20,919,057 | \$ 19,373,352 | \$ 19,823,871 |
| Licenses and permits | 3,718,188 | 3,542,973 | 3,399,278 | 9,685 |
| Intergovernmental | 2,718,038 | 3,660,561 | 2,426,492 | 2,456,924 |
| Other revenues | 1,413,477 | 1,004,988 | 505,292 | 939,152 |
| Transfers | (357,836) | (171,785) | (26,923) | (413,360) |
| Total governmental activities | <u>30,299,927</u> | <u>28,955,794</u> | <u>25,677,491</u> | <u>22,816,272</u> |
| Business-type activities | | | | |
| Property taxes | 1,024,514 | 933,731 | 863,967 | 783,416 |
| Licenses and permits | | | | |
| Intergovernmental | 18,656 | 24,874 | 31,092 | 37,693 |
| Other revenues | (72) | 13,431 | 9,668 | 16,229 |
| Transfers | 357,836 | 171,785 | 26,923 | 413,360 |
| Total business-type activities | <u>1,400,934</u> | <u>1,143,821</u> | <u>931,650</u> | <u>1,250,698</u> |
| Total primary government | <u>\$ 31,700,861</u> | <u>\$ 30,099,615</u> | <u>\$ 26,609,141</u> | <u>\$ 24,066,970</u> |
| Change in Net Assets | | | | |
| Governmental activities | \$ 3,610,325 | \$ 3,255,032 | \$ 1,066,315 | \$ 613,982 |
| Business-type activities | (366,585) | (497,895) | (787,552) | (258,303) |
| Total primary government net expense | <u>\$ 3,243,740</u> | <u>\$ 2,757,137</u> | <u>\$ 278,763</u> | <u>\$ 355,679</u> |

Note: The County began to report accrual information when it implemented GASB Statement #34 in fiscal year 2003.

(UNAUDITED)
Schedule 3
Yellowstone County, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

| | Fiscal year ended June 30, | | | | | | | | | |
|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| Major Governmental Funds | | | | | | | | | | |
| <u>General Fund</u> | | | | | | | | | | |
| Reserved | \$ 471,697 | \$ 378,156 | \$ 410,397 | \$ 336,562 | \$ 265,109 | \$ 1,200,407 | \$ 249,823 | \$ 230,314 | \$ 351,864 | \$ 517,060 |
| Unreserved | 2,766,391 | 2,442,781 | 2,736,024 | 3,071,000 | 3,738,618 | 4,408,044 | 4,074,031 | 4,066,075 | 3,933,125 | 3,486,560 |
| Total general fund | 3,238,088 | 2,820,937 | 3,146,421 | 3,407,562 | 4,003,727 | 5,608,451 | 4,323,854 | 4,296,389 | 4,284,989 | 4,003,620 |
| <u>Road Fund</u> | | | | | | | | | | |
| Reserved | 159,462 | 136,711 | 143,713 | 153,242 | 136,345 | 169,236 | 166,959 | 123,514 | 114,720 | 95,606 |
| Unreserved | 2,341,670 | 2,273,319 | 1,801,241 | 1,666,850 | 1,554,181 | 1,576,781 | 1,468,594 | 1,324,765 | 1,177,292 | 1,042,846 |
| Total road fund | 2,501,132 | 2,410,030 | 1,944,954 | 1,820,092 | 1,690,526 | 1,746,017 | 1,635,553 | 1,448,279 | 1,292,012 | 1,138,452 |
| <u>Property and Liability Insurance Fund</u> | | | | | | | | | | |
| Unreserved | 2,137,448 | 2,015,172 | 1,898,714 | 2,128,497 | 2,059,682 | 1,701,287 | 1,420,306 | 1,546,800 | 1,608,567 | 1,678,650 |
| Total property and liability insurance fund | 2,137,448 | 2,015,172 | 1,898,714 | 2,128,497 | 2,059,682 | 1,701,287 | 1,420,306 | 1,546,800 | 1,608,567 | 1,678,650 |
| <u>Public Safety Fund</u> | | | | | | | | | | |
| Reserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,955 | 0 |
| Unreserved | 4,602,718 | 4,366,375 | 4,278,509 | 3,978,184 | 4,319,675 | 3,419,301 | 3,649,002 | 3,639,138 | 3,578,411 | 2,664,322 |
| Total public safety fund | 4,602,718 | 4,366,375 | 4,278,509 | 3,978,184 | 4,319,675 | 3,419,301 | 3,649,002 | 3,639,138 | 3,580,366 | 2,664,322 |
| <u>R.S.I.D. Bond Fund</u> | | | | | | | | | | |
| Reserved | 183,989 | 343,631 | 145,306 | 204,995 | 227,023 | 167,151 | 279,391 | 162,172 | 0 | 48,569 |
| Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 346,970 | 425,527 |
| Total R.S.I.D. bond fund | 183,989 | 343,631 | 145,306 | 204,995 | 227,023 | 167,151 | 279,391 | 162,172 | 346,970 | 474,096 |
| <u>Capital Improvement Fund</u> | | | | | | | | | | |
| Reserved | 4,110,012 | 4,290,802 | 3,910,567 | 2,710,854 | 1,936,733 | 2,417,945 | 2,220,858 | 397,302 | 436,425 | 473,000 |
| Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,870,657 | 2,632,169 | 2,321,888 |
| Total capital improvement fund | 4,110,012 | 4,290,802 | 3,910,567 | 2,710,854 | 1,936,733 | 2,417,945 | 2,220,858 | 3,267,959 | 3,068,594 | 2,794,888 |
| Nonmajor Governmental Funds | | | | | | | | | | |
| <u>Special Revenue Funds</u> | | | | | | | | | | |
| Reserved | 64,429 | 50,458 | 36,272 | 30,030 | 41,288 | 39,767 | 37,540 | 36,970 | 34,005 | 37,996 |
| Unreserved | 5,473,068 | 4,846,480 | 4,478,812 | 4,217,657 | 4,527,448 | 5,303,073 | 5,822,482 | 4,740,174 | 4,380,660 | 5,066,368 |
| Total nonmajor special revenue funds | 5,537,497 | 4,896,938 | 4,515,084 | 4,247,687 | 4,568,736 | 5,342,840 | 5,860,022 | 4,777,144 | 4,414,665 | 5,104,364 |
| <u>Debt Service Funds</u> | | | | | | | | | | |
| Reserved | 456,478 | 449,053 | 396,516 | 365,701 | 382,700 | 373,877 | 363,736 | 627,249 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 541,519 | 467,095 |
| Total nonmajor debt service funds | 456,478 | 449,053 | 396,516 | 365,701 | 382,700 | 373,877 | 363,736 | 627,249 | 541,519 | 467,095 |
| <u>Capital Projects Funds</u> | | | | | | | | | | |
| Reserved | 173,753 | 564,147 | 105,131 | 136,070 | 107,440 | 156,700 | 752,419 | 0 | 48,402 | 0 |
| Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,638 | 92,732 | 107,453 |
| Total nonmajor capital projects funds | 173,753 | 564,147 | 105,131 | 136,070 | 107,440 | 156,700 | 752,419 | 97,638 | 141,134 | 107,453 |
| Total nonmajor governmental funds | | | | | | | | | | |
| Reserved | 694,660 | 1,063,658 | 537,919 | 531,801 | 531,428 | 570,344 | 1,153,695 | 664,219 | 82,407 | 37,996 |
| Unreserved | 5,473,068 | 4,846,480 | 4,478,812 | 4,217,657 | 4,527,448 | 5,303,073 | 5,822,482 | 4,837,812 | 5,014,911 | 5,640,916 |
| Total nonmajor governmental funds | 6,167,728 | 5,910,138 | 5,016,731 | 4,749,458 | 5,058,876 | 5,873,417 | 6,976,177 | 5,502,031 | 5,097,318 | 5,678,912 |
| Total Governmental Funds | | | | | | | | | | |
| Reserved | 5,619,820 | 6,212,958 | 5,147,902 | 3,937,454 | 3,096,638 | 4,525,083 | 4,070,726 | 1,577,521 | 987,371 | 1,172,231 |

Schedule 3
Yellowstone County, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

| | Fiscal year ended June 30, | | | | | | | | | |
|---------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> |
| Unreserved | 17,321,295 | 15,944,127 | 15,193,300 | 15,062,188 | 16,199,604 | 16,408,486 | 16,434,415 | 18,285,247 | 18,291,445 | 17,260,709 |
| <u>Total governmental funds</u> | <u>22,941,115</u> | <u>22,157,085</u> | <u>20,341,202</u> | <u>18,999,642</u> | <u>19,296,242</u> | <u>20,933,569</u> | <u>20,505,141</u> | <u>19,862,768</u> | <u>19,278,816</u> | <u>18,432,940</u> |

(UNAUDITED)
Schedule 4
Yellowstone County, Montana
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

| | Fiscal year ended June 30, | | | | | | | | | |
|--|----------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| REVENUES: | | | | | | | | | | |
| Taxes | \$ 22,614,667 | \$ 20,762,475 | \$ 19,685,963 | \$ 16,475,556 | \$ 15,543,872 | \$ 14,366,031 | \$ 14,649,945 | \$ 14,364,595 | \$ 14,870,429 | \$ 14,247,264 |
| Special assessments | 661,314 | 666,137 | 470,273 | 529,435 | 632,072 | 596,242 | 1,493,534 | 644,959 | 683,462 | 617,019 |
| Licenses and permits | 3,799,944 | 3,640,571 | 3,482,605 | 3,193,838 | 2,942,234 | 5,003,878 | 4,690,257 | 4,564,316 | 4,378,935 | 4,188,883 |
| Intergovernmental | 6,634,482 | 6,793,582 | 5,996,637 | 6,464,036 | 7,755,981 | 7,990,329 | 5,746,734 | 6,139,391 | 5,815,914 | 7,318,042 |
| Fines and forfeitures | 691,857 | 686,062 | 781,688 | 734,019 | 698,982 | 662,709 | 638,589 | 676,103 | 745,243 | 578,287 |
| Charges for services | 6,447,618 | 5,893,581 | 6,259,917 | 5,548,787 | 5,638,583 | 4,729,670 | 5,108,585 | 4,803,892 | 7,227,077 | 10,189,804 |
| Other | 1,184,528 | 975,028 | 802,716 | 931,449 | 1,256,514 | 2,254,822 | 1,553,338 | 1,563,060 | 1,941,921 | 2,636,593 |
| Total revenues | 42,034,410 | 39,417,436 | 37,479,799 | 33,877,120 | 34,468,238 | 35,603,681 | 33,880,982 | 32,756,316 | 35,662,981 | 39,775,892 |
| EXPENDITURES: | | | | | | | | | | |
| General government | 6,196,276 | 7,107,271 | 7,078,591 | 6,181,723 | 8,162,656 | 8,922,492 | 8,267,333 | 7,903,700 | 7,309,551 | 7,245,526 |
| Public safety | 19,719,685 | 17,522,970 | 16,344,414 | 15,551,498 | 14,280,356 | 11,999,756 | 11,122,001 | 10,684,398 | 9,594,293 | 8,888,072 |
| Public works | 4,181,359 | 4,173,865 | 4,069,497 | 4,186,428 | 4,297,603 | 3,817,540 | 3,552,505 | 3,314,462 | 3,357,934 | 3,478,970 |
| Public health | 2,046,213 | 1,878,884 | 1,707,681 | 676,290 | 814,831 | 717,858 | 538,817 | 524,278 | 4,753,041 | 8,847,985 |
| Social and economic services | 1,189,049 | 1,226,118 | 1,315,051 | 1,243,322 | 829,339 | 3,111,175 | 3,265,179 | 3,197,526 | 3,169,292 | 2,895,692 |
| Culture and recreation | 1,109,867 | 792,437 | 710,958 | 732,952 | 702,235 | 691,725 | 653,205 | 642,725 | 694,085 | 590,265 |
| Conservation of natural resources | 102,905 | 81,647 | 262,546 | 195,447 | 257,504 | 268,967 | 180,902 | 177,386 | 167,889 | 168,015 |
| Community development | 603,326 | 1,441 | 688,573 | 125,896 | 75,700 | 44,779 | 25,000 | 196,264 | 20,653 | 199,100 |
| Capital outlay | 3,478,893 | 3,785,290 | 2,260,380 | 3,101,459 | 4,610,582 | 3,985,726 | 3,426,472 | 3,242,739 | 3,136,925 | 3,373,090 |
| Debt service: | | | | | | | | | | |
| Principal | 953,654 | 759,415 | 764,703 | 814,241 | 809,502 | 998,571 | 1,572,811 | 1,651,002 | 1,758,143 | 1,652,712 |
| Interest | 286,236 | 287,515 | 319,651 | 357,320 | 264,146 | 536,664 | 634,384 | 732,921 | 855,299 | 929,898 |
| Refunding bond issuance costs | 0 | 0 | 0 | 0 | 69,529 | 0 | 0 | 0 | 0 | 0 |
| Total expenditures | 39,867,463 | 37,616,853 | 35,522,045 | 33,166,576 | 35,173,983 | 35,095,253 | 33,238,609 | 32,267,401 | 34,817,105 | 38,269,325 |
| Excess (deficiency) of revenues over (under) expenditures | 2,166,947 | 1,800,583 | 1,957,754 | 710,544 | (705,745) | 508,428 | 642,373 | 488,915 | 845,876 | 1,506,567 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | |
| Interfund transfers in | 3,599,577 | 3,208,270 | 3,219,565 | 2,919,175 | 2,212,809 | 1,558,650 | 1,350,917 | 844,212 | 1,076,267 | 1,084,673 |
| Interfund transfers out | (4,982,494) | (4,375,970) | (3,884,759) | (3,898,673) | (3,292,809) | (1,638,650) | (1,350,917) | (844,212) | (1,076,267) | (1,084,673) |
| Long term debt proceeds | 0 | 1,183,000 | 49,000 | 174,000 | 148,418 | 0 | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | (1,382,917) | 15,300 | (616,194) | (805,498) | (931,582) | (80,000) | 0 | 0 | 0 | 0 |
| Net change in fund balances | 784,030 | 1,815,883 | 1,341,560 | (94,954) | (1,637,327) | 428,428 | 642,373 | 488,915 | 845,876 | 1,506,567 |

Prior period adjustment

(201,646)

Debt service as a percentage of

Schedule 4
Yellowstone County, Montana
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

| | Fiscal year ended June 30, | | | | | | | | | |
|-------------------------|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> |
| noncapital expenditures | 3.4% | 3.1% | 3.3% | 3.9% | 3.5% | 4.9% | 7.4% | 8.2% | 8.2% | 7.4% |

(UNAUDITED)
Schedule 5
YELLOWSTONE COUNTY, MONTANA
TAXABLE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
(Last Ten Fiscal Years)

| Fiscal Year | Real Property | | Personal Property | | Total | | Tax Increment | Countywide Taxable Value | Total Direct Tax Rate (7) | Percent of Taxable Value to Estimated Actual Value |
|-------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|------------------|--------------------------|---------------------------|--|
| | Adjusted Market Value | Taxable Value | Adjusted Market Value | Taxable Value | Adjusted Market Value | Taxable Value | Taxable Value | Excluding Tax Increment | | |
| 96-97 | 5,152,249,910 | 213,973,370 | 228,627,956 | 15,508,336 | 5,380,877,866 | 229,481,706 | 5,990,031 | 223,491,675 | \$ 56.86 | 4.26% |
| 97-98 | 5,307,120,257 | 215,803,784 | 243,640,077 | 14,743,107 | 5,550,760,334 | 230,546,891 | 6,472,033 | 224,074,858 | \$ 57.86 | 4.15% |
| 98-99 | 5,511,400,141 | 218,664,587 | 240,172,032 | 12,669,515 | 5,751,572,173 | 231,334,102 | 5,319,407 | 226,014,695 | \$ 58.14 | 4.02% |
| 99-00 (1) | 5,210,237,765 | 210,084,512 | 258,079,811 | 13,660,157 | 5,468,317,576 | 223,744,669 | 5,027,595 | 218,717,074 | \$ 60.72 | 4.09% |
| 00-01 (2) | 5,091,519,890 | 193,602,664 | 268,366,602 | 8,395,395 | 5,359,886,492 | 201,998,059 | 3,173,286 | 198,824,773 | \$ 63.03 | 3.77% |
| 01-02 (3) | 5,507,157,182 | 194,138,090 | 272,317,802 | 9,274,837 | 5,779,474,984 | 203,412,927 | 3,598,043 | 199,814,884 | \$ 68.13 | 3.52% |
| 02-03 (4) | 5,543,966,872 | 196,666,120 | 301,150,803 | 6,406,964 | 5,845,117,675 | 203,073,084 | Already Excluded | 203,073,084 | \$ 74.22 | 3.47% |
| 03-04 (4) | 5,728,315,815 | 195,119,152 | 185,008,104 | 9,923,406 | 5,913,323,919 | 205,042,558 | Already Excluded | 205,042,558 | \$ 84.94 | 3.47% |
| 04-05 (5) | 6,337,572,859 | 206,023,984 | 322,562,972 | 6,290,199 | 6,660,135,831 | 212,314,183 | Already Excluded | 212,314,183 | \$ 89.23 | 3.19% |
| 05-06 (6) | 6,787,795,509 | 216,388,822 | 333,086,458 | 10,068,464 | 7,120,881,967 | 226,457,286 | 3,417,151 | 223,040,135 | \$ 92.66 | 3.18% |

NOTE: All years except FY03-05 include Tax Increment District. Tax increment is excluded because the County's direct tax rate is not applied to Tax Increment valuation.
(1) Market values on real property improvements reduced in FY99-00 by an exemption from tax of 16% on residential property and 6.5% on commercial property.
(2) Market values on real property improvements reduced in FY00-01 by an exemption from tax of 23% on residential property and 9.0% on commercial property.
(3) Market values on real property improvements reduced in FY01-02 by an exemption from tax of 27.5% on residential property and 11.0% on commercial property.
(4) Market values on real property improvements reduced in FY02-04 by an exemption from tax of 31.0% on residential property and 13.0% on commercial property.
(5) Market values on real property improvements reduced in FY04-05 by an exemption from tax of 31.4% on residential property and 13.3% on commercial property.
(6) Market values on real property improvements reduced in FY05-06 by an exemption from tax of 32.0% on residential property and 13.8% on commercial property.
(7) Direct tax rate assessed by county government only on all properties within the county

Source: State of Montana Department of Revenue, Property Assessment Division.

(UNAUDITED)
 Schedule 6
 YELLOWSTONE COUNTY, MONTANA
 DIRECT AND OVERLAPPING GOVERNMENTS PROPERTY TAX RATES
 Last Ten Fiscal Years
 (PER \$1,000 OF TAXABLE VALUE)

| | Fiscal Year Taxes Are Payable | | | | | | | | | |
|--|-------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| COUNTY-WIDE DIRECT RATES | | | | | | | | | | |
| (Permissive | \$ 89.98 | \$ 86.49 | \$ 81.92 | \$ 71.54 | \$ 64.99 | \$ 59.83 | \$ 54.88 | \$ 51.41 | \$ 50.72 | \$ 49.65 |
| General Obligation Debt | 2.68 | 2.74 | 3.02 | 2.68 | 3.14 | 3.20 | 5.84 | 6.73 | 7.14 | 7.21 |
| Total county-wide direct rate | 92.66 | 89.23 | 84.94 | 74.22 | 68.13 | 63.03 | 60.72 | 58.14 | 57.86 | 56.86 |
| OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS | | | | | | | | | | |
| Library | 4.66 | 4.53 | 4.30 | 3.87 | 3.68 | 3.52 | 3.21 | 3.11 | 3.11 | 3.04 |
| Road | 29.64 | 28.87 | 27.98 | 25.49 | 24.36 | 23.16 | 15.97 | 15.54 | 15.32 | 15.00 |
| Billings- County Planning | 1.10 | 1.09 | 1.06 | 0.99 | 0.96 | 0.92 | 0.84 | 0.78 | 0.78 | 0.77 |
| Laurel Planning | 1.22 | 1.17 | 1.13 | 1.07 | 1.01 | 0.97 | 0.87 | 0.86 | 0.86 | 0.86 |
| Soil Conservation | 0.49 | 0.49 | 0.47 | 0.45 | 0.43 | 0.42 | 0.42 | 0.40 | 0.40 | 0.40 |
| Big Sky Economic Development Authority | 2.76 | 2.71 | 2.46 | 2.48 | 2.41 | 2.33 | 2.13 | 2.00 | 2.00 | 2.00 |
| Emergency Levy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | - |
| School retirement and transportation | 51.60 | 56.45 | 57.43 | 49.18 | 38.28 | 39.87 | 43.51 | 37.34 | 37.22 | 34.26 |
| Huntley Cemetery | 7.07 | 6.70 | 6.49 | 6.22 | 3.96 | 3.69 | 3.33 | 3.20 | 3.20 | 4.00 |
| Custer Cemetery | 3.77 | 3.77 | 3.67 | 3.01 | 2.82 | 2.50 | 2.27 | 2.25 | 1.48 | 1.48 |
| Shepherd Cemetery | 1.68 | 1.68 | 1.65 | 1.47 | 1.40 | 1.31 | 1.22 | 1.12 | 1.12 | 2.21 |
| Broadview Cemetery | 1.54 | 1.54 | 1.49 | 1.16 | 1.10 | 1.00 | 0.97 | 0.96 | 0.96 | 1.00 |
| CITY RATES | | | | | | | | | | |
| City of Billings | 132.81 | 113.73 | 110.23 | 110.23 | 105.34 | 100.34 | 94.00 | 89.00 | 89.00 | 89.00 |
| City of Laurel | 164.76 | 159.56 | 156.09 | 143.83 | 135.78 | 107.68 | 95.00 | 95.00 | 100.00 | 100.00 |
| Town of Broadview | 100.28 | 96.85 | 93.02 | 97.32 | 92.53 | 81.30 | 71.03 | 62.00 | 62.00 | 62.00 |
| Billings Fire Hydrant | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 | 9.11 |
| SCHOOL DISTRICTS | | | | | | | | | | |
| School District #2 - Billings | 224.99 | 222.88 | 224.67 | 220.36 | 198.91 | 165.92 | 176.94 | 168.58 | 163.98 | 155.52 |
| School District #3 - Blue Creek | 203.62 | 208.17 | 206.21 | 192.73 | 177.29 | 157.01 | 200.65 | 132.69 | 142.18 | 159.66 |
| School District #4 - Canyon Creek | 274.00 | 272.97 | 299.61 | 301.77 | 222.51 | 191.04 | 194.95 | 180.12 | 159.42 | 180.88 |
| School District #7 - Laurel | 256.30 | 212.78 | 206.18 | 194.02 | 171.75 | 158.77 | 149.67 | 151.10 | 145.60 | 152.77 |
| School District #8 - Elder Grove | 212.54 | 185.15 | 200.26 | 171.08 | 156.50 | 131.24 | 155.52 | 166.24 | 145.74 | 144.22 |
| School District #12 - Molt | 87.05 | 80.51 | 93.77 | 67.25 | 54.15 | 43.74 | 40.36 | 32.86 | 60.17 | 57.41 |
| School District #15 - Custer | 203.26 | 205.62 | 229.83 | 174.88 | 159.23 | 160.73 | 147.40 | 148.33 | 149.12 | 133.35 |
| School District #17 - Morin | 145.46 | 149.11 | 153.00 | 164.62 | 148.25 | 112.88 | 124.82 | 111.69 | 102.53 | 104.41 |
| School District #21 - Broadview | 96.89 | 90.94 | 105.25 | 75.22 | 63.18 | 52.10 | 42.13 | 49.21 | 67.86 | 63.30 |
| School District #23 - Elysian | 104.35 | 102.35 | 115.98 | 111.05 | 105.33 | 103.07 | 111.69 | 102.25 | 100.73 | 114.68 |
| School District #24 - Huntley | 181.77 | 185.59 | 187.39 | 183.46 | 162.36 | 148.86 | 144.42 | 134.38 | 122.63 | 127.40 |
| School District #26 - Lockwood | 279.40 | 266.68 | 264.96 | 249.29 | 252.13 | 225.44 | 208.65 | 192.21 | 160.84 | 159.69 |
| School District #37 - Shepherd | 252.98 | 262.44 | 258.08 | 247.76 | 239.48 | 186.40 | 180.15 | 159.63 | 172.81 | 146.45 |
| School District #41 - Pioneer | 264.65 | 277.94 | 276.95 | 265.43 | 246.93 | 221.72 | 195.11 | 167.75 | 179.38 | 154.65 |
| School District #52 - Independent | 201.44 | 193.25 | 201.17 | 195.40 | 190.02 | 165.43 | 204.46 | 169.71 | 159.06 | 162.77 |
| School District #58 - Yellowstone Education Center | 72.47 | 71.53 | 81.37 | 77.62 | 71.05 | 54.01 | 62.53 | 55.62 | 54.63 | 50.95 |
| STATE RATE FOR EDUCATION | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 | 102.50 |
| FIRE DISTRICTS | | | | | | | | | | |
| Broadview Fire #3 | 0.65 | 0.68 | 0.61 | 0.61 | 0.56 | 4.29 | 4.29 | 3.78 | 3.78 | 3.87 |
| Worden Fire #4 | 19.17 | 19.17 | 19.17 | 19.17 | 19.17 | 19.17 | 19.17 | 10.42 | 10.42 | 10.42 |
| Laurel Fire #5 | 18.00 | 33.49 | 33.71 | 33.71 | 13.89 | 13.28 | 2.83 | 5.81 | 16.00 | 16.00 |
| Laurel Fire #7 | 22.60 | 24.00 | 18.28 | 18.14 | 18.11 | 17.42 | 21.13 | 17.50 | 75.00 | 75.00 |
| Lockwood Fire #8 | 91.35 | 84.55 | 84.55 | 84.55 | 84.55 | 84.55 | 90.00 | 75.00 | 75.00 | 75.00 |

(UNAUDITED)
SCHEDULE 7
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

| FISCAL YEAR 2006 | | | | |
|---|------------------|----------------------|------|------------------------------------|
| Taxpayer | Type of Business | Taxable Value | Rank | Percentage of Total Taxable Value* |
| Northwestern Energy | Utility | \$ 14,722,221 | 1 | 6.48% |
| ConocoPhillips Company | Oil refinery | 6,958,804 | 2 | 3.07% |
| CHS - Cenex, Inc. | Oil refinery | 6,259,086 | 3 | 2.76% |
| Exxon Mobile Corporation | Oil refinery | 5,645,906 | 4 | 2.49% |
| Burlington Northern/Santa Fe RR | Railroad | 3,636,285 | 5 | 1.60% |
| PPL Montana LLC | Utility | 3,498,985 | 6 | 1.54% |
| Qwest Corporation | Communication | 3,147,962 | 7 | 1.39% |
| Puget Sound Energy Incorporated | Utility | 1,922,228 | 8 | 0.85% |
| Avista Corp. | Communication | 1,692,185 | 9 | 0.75% |
| Montana Dakota Utilities Company | Utility | 1,485,038 | 10 | 0.65% |
| | | \$ 48,968,700 | | 21.57% |

| FISCAL YEAR 1997 | | | | |
|--------------------------------------|------------------|----------------------|------|------------------------------------|
| Taxpayer | Type of Business | Taxable Value | Rank | Percentage of Total Taxable Value* |
| Montana Power | Utility | \$ 15,087,091 | 1 | 6.57% |
| Continental Oil Company | Oil refinery | 9,219,474 | 2 | 4.02% |
| Cenex, Inc. | Oil refinery | 6,069,370 | 4 | 2.64% |
| Exxon Corporation | Oil refinery | 5,646,621 | 5 | 2.46% |
| Burlington Northern | Railroad | 3,625,286 | 6 | 1.58% |
| U.S. West Communication | Communication | 7,468,769 | 3 | 3.25% |
| Puget Sound Power & Light | Utility | 2,345,155 | 7 | 1.02% |
| Montana Dakota Utilities Co. | Utility | 1,456,256 | 10 | 0.63% |
| Portland General Electric | Utility | 1,492,857 | 9 | 0.65% |
| Yellowstone Energy Ltd | Utility | 2,168,963 | 8 | 0.95% |
| | | \$ 54,579,842 | | 23.78% |

NOTE: Many of the principal taxpayers have undergone corporate name changes.

(UNAUDITED)
Schedule 8
Yellowstone County, Montana
Property Tax Levies and Collections
Last Fiscal Year

| <u>Fiscal Year</u> | <u>Taxes Levied for the Fiscal Year (Original Levy)</u> | <u>Adjustments</u> | <u>Total Adjusted Levy</u> | <u>Collected within the Fiscal Year of the Levy</u> | | <u>Collections in Subsequent Years</u> | <u>Total Collections To Date</u> | |
|--------------------|---|--------------------|----------------------------|---|------------------------------------|--|----------------------------------|------------------------------------|
| | | | | <u>Amount</u> | <u>Percentage of Original Levy</u> | | <u>Amount</u> | <u>Percentage of Adjusted Levy</u> |
| 1997 | n/a | n/a | \$14,354,026 | \$13,747,277 | n/a | n/a | n/a | n/a |
| 1998 | n/a | n/a | \$15,020,325 | \$14,501,639 | n/a | n/a | n/a | n/a |
| 1999 | n/a | n/a | \$14,991,619 | \$14,749,286 | n/a | n/a | n/a | n/a |
| 2000 | n/a | n/a | \$14,542,965 | \$14,153,363 | n/a | n/a | n/a | n/a |
| 2001 | n/a | n/a | \$14,772,928 | \$14,185,857 | n/a | n/a | n/a | n/a |
| 2002 | n/a | n/a | \$15,359,804 | \$15,016,831 | n/a | n/a | n/a | n/a |
| 2003 | n/a | n/a | \$17,514,194 | \$16,461,322 | n/a | n/a | n/a | n/a |
| 2004 | n/a | n/a | \$20,675,536 | \$19,880,304 | n/a | n/a | n/a | n/a |
| 2005 | n/a | n/a | \$21,854,305 | \$21,067,167 | n/a | n/a | n/a | n/a |
| 2006 | \$23,900,349 | \$21,787 | \$23,922,136 | \$23,231,281 | 97.20% | n/a | \$23,231,281 | 97.11% |

Source: County Finance Department

Note: The information in this schedule relates to the county's own property tax levies , and does not include those it collects on behalf of other governments.

Collection of annual data for years prior to fiscal year 2006 was not considered practical due to change in financial software and unavailability of data on a year-by-year basis.

(UNAUDITED)
SCHEDULE 9
YELLOWSTONE COUNTY, MONTANA
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA
(Last Ten Fiscal Years)

| Fiscal Year | GENERAL BONDED DEBT OUTSTANDING | | | Percentage of Personal Income (a) (d) | Net Taxable Value (b) | Ratio of Net Bonded Debt to Net Taxable Value | Ratio of Net Bonded Debt to Adjusted Market Value | Net Bonded Debt per Capita (d) |
|-------------|--------------------------------------|------------------------------------|------------------------------------|---------------------------------------|-----------------------|---|---|--------------------------------|
| | Gross General Obligation Bonded Debt | Debt Service Monies Available (c) | Net General Obligation Bonded Debt | | | | | |
| 96-97 | 11,370,000 | 467,095 | 10,902,905 | 0.38% | 226,450,515 | 4.81% | 0.20% | \$ 86.67 |
| 97-98 | 10,255,000 | 534,490 | 9,720,510 | 0.32% | 224,074,858 | 4.34% | 0.18% | 77.05 |
| 98-99 | 9,070,000 | 528,029 | 8,541,971 | 0.27% | 226,014,695 | 3.78% | 0.15% | 67.12 |
| 99-00 | 7,810,000 | 204,766 | 7,605,234 | 0.22% | 218,717,074 | 3.48% | 0.14% | 58.79 |
| 00-01 | 7,425,000 | 201,904 | 7,223,096 | 0.20% | 198,824,773 | 3.63% | 0.13% | 55.75 |
| 01-02 | 7,510,000 | 223,076 | 7,286,924 | 0.19% | 199,814,884 | 3.65% | 0.13% | 55.83 |
| 02-03 | 7,005,000 | 209,743 | 6,795,257 | 0.17% | 203,073,084 | 3.35% | 0.12% | 51.54 |
| 03-04 | 6,480,000 | 233,694 | 6,246,306 | 0.15% | 205,042,558 | 3.05% | 0.11% | 46.90 |
| 04-05 | 5,925,000 | 211,440 | 5,713,560 | 0.14% | 212,314,183 | 2.69% | 0.09% | 42.41 |
| 05-06 | 5,355,000 | 214,968 | 5,140,032 | 0.12% | 223,603,452 | 2.30% | 0.07% | 37.60 |

NOTES: (a) Fiscal years ended 2005 & 2006 are calculate using 2004 personal income data, which is the most recent available.

(b) Total taxable value less downtown tax increment district.

(c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.

(d) Population and personal income data can be found in Schedule 12

Source: Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2006

| <u>Government Unit</u> | <u>Debt Outstanding</u> | <u>Estimated Percentage Applicable</u> | <u>Estimated Share of Direct and Overlapping Debt</u> |
|--|-----------------------------|--|---|
| <u>Cities:</u> | | | |
| Billings | 6,410,000 | 60.6% | \$ 3,883,770 |
| Broadview | n/a | 0.1% | - |
| Laurel | 154,533 | 2.6% | 3,944 |
| Total cities | 6,564,533 | | 3,887,714 |
| <u>School Districts:</u> | | | |
| Billings SD #2 | 7,620,000 | 65.0% | 4,955,879 |
| Blue Creek SD #3 | 285,000 | 1.4% | 3,890 |
| Canyon Creek SD #4 | 1,865,000 | 1.2% | 22,406 |
| Laurel SD #7 | 13,888,000 | 8.0% | 1,113,787 |
| Elder Grove SD #8 | 2,285,000 | 1.7% | 38,704 |
| Huntley SD #24 | 559,000 | 3.2% | 18,122 |
| Shepherd SD #37 | 780,000 | 2.0% | 15,924 |
| Total school districts | 27,282,000 | | 6,168,712 |
| Subtotal, overlapping debt | | | 10,056,425 |
| Total Direct Debt of Yellowstone County | 6,680,809 | 100.0% | 6,680,809 |
| Total Direct and Overlapping Debt | | | \$ 16,737,234 |

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview

Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value

(UNAUDITED)

SCHEDULE 11
YELLOWSTONE COUNTY, MONTANA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2006

| | Fiscal year ended June 30, | | | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| Total assessed market value less tax increment district | \$7,632,230,242 | \$7,127,361,573 | ##### | \$5,913,323,919 | \$5,779,474,984 | | | | | |
| Net total taxable value | | | | | | \$198,824,773 | ##### | \$226,014,695 | ##### | \$223,491,675 |
| Debt limit percentage | 1.4% | 1.4% | 1.4% | 1.4% | 1.4% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% |
| Debt Limit | \$106,851,223 | \$99,783,062 | \$93,241,902 | \$82,786,535 | \$80,912,650 | \$22,367,787 | \$24,605,671 | \$25,426,653 | \$25,208,422 | \$25,142,813 |
| Amount of debt applicable to debt limit: | | | | | | | | | | |
| Total general obligation bonded indebtedness (net prior to 2002) | \$5,355,000 | \$5,925,000 | \$6,480,000 | \$7,005,000 | \$7,510,000 | \$7,223,096 | \$7,605,234 | \$8,541,971 | \$9,720,510 | \$10,902,905 |
| Total special assessment bonded indebtedness (n/a prior to 2002) | 1,301,000 | 1,642,515 | 683,926 | 864,467 | 990,108 | 0 | 0 | 0 | 0 | 0 |
| Total matured bonds payable (n/a prior to 2002) | 7,225 | 7,225 | 7,225 | 7,225 | 7,225 | 0 | 0 | 0 | 0 | 0 |
| Total notes payable (n/a prior to 2002) | 418,796 | 563,223 | 641,881 | 734,970 | 620,558 | 0 | 0 | 0 | 0 | 0 |
| Total amount of debt applicable to debt limit | <u>7,082,021</u> | <u>8,137,963</u> | <u>7,813,032</u> | <u>8,611,662</u> | <u>9,127,891</u> | <u>7,223,096</u> | <u>7,605,234</u> | <u>8,541,971</u> | <u>9,720,510</u> | <u>10,902,905</u> |
| Legal debt margin | <u>\$99,769,202</u> | <u>\$91,645,099</u> | <u>\$85,428,870</u> | <u>\$74,174,873</u> | <u>\$71,784,759</u> | <u>\$15,144,691</u> | <u>\$17,000,437</u> | <u>\$16,884,682</u> | <u>\$15,487,912</u> | <u>\$14,239,908</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 6.6% | 8.2% | 8.4% | 10.4% | 11.3% | 32.3% | 30.9% | 33.6% | 38.6% | 43.4% |

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001.

Source: Taxable Value - State Property Assessment Division
Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101
Bonded Debt Information - Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)

**SCHEDULE 12
YELLOWSTONE COUNTY, MONTANA
DEMOGRAPHIC AND ECOCOMIC
(Last Ten Fiscal Years)**

| Year | Population | Personal Income | Per Capita Personal Income | Public Elementary School Enrollment | Public High School Enrollment | Active Registered Voters | Inactive Registered Voters | UNEMPLOYMENT RATES | | |
|------|------------|------------------|----------------------------|-------------------------------------|-------------------------------|--------------------------|----------------------------|--------------------|------------------|---------------|
| | | | | | | | | Yellowstone County | State of Montana | United States |
| 1997 | 125,800 | \$ 2,842,451,000 | \$ 22,595 | n/a | n/a | n/a | n/a | 4.4% | 5.3% | 5.4% |
| 1998 | 126,158 | \$ 3,040,029,326 | \$ 24,097 | n/a | n/a | n/a | n/a | 4.5% | 5.4% | 4.9% |
| 1999 | 127,258 | \$ 3,152,689,692 | \$ 24,774 | 15,366 | 6,728 | n/a | n/a | 4.4% | 5.6% | 4.5% |
| 2000 | 129,352 | \$ 3,415,410,208 | \$ 26,404 | 15,138 | 6,728 | 61,995 | 30,245 | 4.0% | 5.2% | 4.2% |
| 2001 | 129,553 | \$ 3,693,037,818 | \$ 28,506 | 15,210 | 6,644 | 60,942 | 33,463 | 3.8% | 4.9% | 4.0% |
| 2002 | 130,528 | \$ 3,756,334,784 | \$ 28,778 | 15,138 | 6,728 | 72,887 | 15,447 | 3.7% | 4.6% | 5.8% |
| 2003 | 131,834 | \$ 3,897,276,708 | \$ 29,562 | 15,144 | 6,797 | 61,464 | 20,534 | 3.6% | 4.7% | 6.0% |
| 2004 | 133,191 | \$ 4,158,223,020 | \$ 31,220 | 15,153 | 6,693 | 75,240 | 16,412 | 3.5% | 4.4% | 5.5% |
| 2005 | 134,717 | \$ 4,205,864,740 | n/a | 15,152 | 6,744 | 71,653 | 15,983 | 3.2% | 4.0% | 5.1% |
| 2006 | 136,691 | \$ 4,267,493,020 | n/a | 15,002 | 6,817 | 78,127 | 14,015 | n/a | n/a | n/a |

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office

(UNAUDITED)

**SCHEDULE 13
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone
County based on 3rd quarter 2004 data:**
(in alphabetical order)

Advanced Personnel Services
Albertson's Food & Drug
Better Business Systems
Billings Gazette
Cenex
Conoco
Deaconess Billings Clinic
Employee Benefit Management Services
ExxonMobil
First Interstate Bank
Food Services of America
Interstate Brands/Sweetheart Bakery
JTL Group Inc.
Rocky Mountain College
St. Johns Lutheran Home
St. Vincent Healthcare
Sysco Food Services
Wal-Mart
Wells Fargo
Yellowstone Boys and Girls Ranch

Source: State of Montana Census and Economic Information Center

NOTE: List does not include governmental or railroad employers. Number of employees for each firm is not available.

(UNAUDITED)
Schedule 14
Yellowstone County, Montana
Full-time Equivalent Employees by Function
Last Ten Fiscal Years

| | Fiscal year ended June 30, | | | | | | | | | |
|-----------------------------------|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> |
| <u>Function / Program</u> | | | | | | | | | | |
| General government | 113.25 | 115.05 | 111.95 | 107.00 | 107.00 | 105.83 | 104.25 | 104.25 | 102.60 | 105.10 |
| Public safety | 253.88 | 251.08 | 243.18 | 243.83 | 270.83 | 258.08 | 252.08 | 240.83 | 230.83 | 226.83 |
| Public works | 42.00 | 42.00 | 41.63 | 42.50 | 41.50 | 41.50 | 40.75 | 40.75 | 40.75 | 42.75 |
| Public health | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Social and economic services | 2.23 | 2.23 | 2.23 | 2.23 | 2.23 | 2.23 | 2.23 | 2.23 | 2.23 | 2.10 |
| Culture and recreation | 34.00 | 37.25 | 41.25 | 39.75 | 42.75 | 40.75 | 42.25 | 37.00 | 37.00 | 30.50 |
| Conservation of natural resources | 0 | 0 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| | 447.36 | 449.61 | 444.74 | 439.81 | 468.81 | 452.89 | 446.06 | 429.56 | 417.91 | 411.78 |

Source: Yellowstone County Budgets

Note: In fiscal year 2003 the State of Montana assumed 33 FTEs from the district court judges and juvenile probation departments (public safety).

(UNAUDITED)
Schedule 15
YELLOWSTONE COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

| | Fiscal Year | | | | | | | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------|
| | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
| COUNTY ROADS | | | | | | | | | | |
| (Miles of roads - overlay | 1.10 | 6.80 | 7.20 | 5.50 | 16.20 | 20.85 | 4.30 | 13.40 | n/a | n/a |
| Miles of roads - millings | 7.00 | 4.00 | 12.90 | 19.15 | 28.10 | 20.70 | 15.80 | 0.00 | n/a | n/a |
| Miles of gravel/dirt roads improved | 51.65 | 35.10 | 60.80 | 47.40 | 41.68 | 57.28 | 67.79 | 64.45 | n/a | n/a |
| Miles of gravel/dirt roads maintained | 5,287.80 | 5,961.55 | 5,266.80 | 5,336.80 | 5,122.60 | 4,819.85 | 5,917.10 | 5,601.75 | n/a | n/a |
| Miles of dust control | 35.35 | 19.05 | 19.20 | 5.10 | 5.30 | 3.45 | 3.60 | 0.00 | n/a | n/a |
| Miles of striping | 6.70 | 20.60 | 56.30 | 56.30 | 42.20 | 55.00 | 40.55 | 0.00 | n/a | n/a |
| Miles of chip seal | 0.00 | 9.60 | 24.90 | 16.00 | 12.40 | 7.10 | 0.00 | 10.10 | n/a | n/a |
| Miles of crack fill | 0.00 | 6.80 | 1.10 | 4.00 | 0.00 | 0.00 | 8.60 | 55.07 | n/a | n/a |
| Miles of blade patching | 3.00 | 3.35 | 3.00 | 18.00 | 3.70 | 10.70 | 0.00 | 12.50 | n/a | n/a |
| Culvert installs | 27.00 | 25.00 | 22.00 | 6.00 | 36.00 | 23.00 | 46.00 | 0.00 | n/a | n/a |
| Cattle guard installs | 2.00 | 7.00 | 3.00 | 2.00 | 2.00 | 5.00 | 5.00 | 0.00 | n/a | n/a |
| JUNK VEHICLES | | | | | | | | | | |
| Hauled | 1248 | 1232 | 1314 | 1080 | 898 | 775 | 772 | 650 | 539 | 448 |
| Crushed | 1207 | 1290 | 1283 | 950 | 782 | 710 | 588 | 553 | n/a | n/a |
| WEED SPRAYING (acres sprayed) | | | | | | | | | | |
| County | 1347 | 1115 | 1140 | 1021 | 1097 | 905 | 438 | 480 | 517 | n/a |
| Montana Dept of Transportation | 477 | 566 | 653 | 651 | 529 | 472 | 325 | 340 | 365 | n/a |
| Fish, Wildlife, and Parks | 17 | 20 | 43 | 33 | 22 | 27 | 14 | 16 | 13 | n/a |
| Bureau of Land Management | 71 | 66 | 81 | 78 | 51 | 42 | 27 | 25 | 33 | n/a |
| Department of Natural Resources | 34 | 22 | 18 | 16 | 19 | 0 | 0 | 0 | 0 | n/a |
| Private (charged out) | 12 | 26 | 18 | 29 | 37 | 55 | 0 | 0 | 0 | n/a |
| Total | 1958 | 1815 | 1953 | 1828 | 1755 | 1501 | 804 | 861 | 928 | |
| County Attorney cases | | | | | | | | | | |
| Civil | 41 | 38 | 44 | 39 | n/a | n/a | n/a | n/a | n/a | n/a |
| Deferred Prosecution Agreement | 1 | 3 | 5 | 0 | n/a | n/a | n/a | n/a | n/a | n/a |
| Fatality | 2 | 12 | 6 | 3 | n/a | n/a | n/a | n/a | n/a | n/a |
| Felony | 2413 | 1105 | 1087 | 872 | n/a | n/a | n/a | n/a | n/a | n/a |
| Forfeiture | 20 | 17 | 15 | 2 | n/a | n/a | n/a | n/a | n/a | n/a |
| Fugitive - Uniform Extradition Act | 99 | 101 | 140 | 51 | n/a | n/a | n/a | n/a | n/a | n/a |
| Justice Court Appeal | 41 | 46 | 34 | 12 | n/a | n/a | n/a | n/a | n/a | n/a |
| Juvenile Transfer to DC | 2 | 0 | 2 | 2 | n/a | n/a | n/a | n/a | n/a | n/a |
| Misdemeanor | 1141 | 1290 | 1457 | 1386 | n/a | n/a | n/a | n/a | n/a | n/a |
| Post-Conviction Relief | 8 | 5 | 3 | 4 | n/a | n/a | n/a | n/a | n/a | n/a |
| Prior Case | 0 | 0 | 1 | 1 | n/a | n/a | n/a | n/a | n/a | n/a |
| Revocation Proceeding Felony | 27 | 100 | 115 | 150 | n/a | n/a | n/a | n/a | n/a | n/a |
| Revocation Proceeding Misd. | 0 | 0 | 0 | 1 | n/a | n/a | n/a | n/a | n/a | n/a |
| Unknown | 2 | 1 | 3 | 6 | n/a | n/a | n/a | n/a | n/a | n/a |
| Total | 3797 | 2718 | 2912 | 2529 | | | | | | |

Note: 2006 data is based on January 1 to November 1 data, prior years' data is based on a calendar year